101st Congress
1st Session

COMMITTEE PRINT

S. PRT.
101-38

LEGISLATIVE REVIEW ACTIVITY

REPORT

OF THE

COMMITTEE ON FINANCE UNITED STATES SENATE

FOR THE

100TH CONGRESS

PURSUANT TO

PARAGRAPH 8 OF RULE XXVI OF THE STANDING RULES OF THE SENATE

JUNE 1989

Printed for the use of the Committee on Finance

U.S. GOVERNMENT PRINTING OFFICE

98-348 ==

WASHINGTON : 1989

For sale by the Superintendent of Documents, Congressional Sales Office
U.S. Government Printing Office, Washington, DC 20402

S 362-19

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FOREWORD

This report by the Committee on Finance on its legislative review activity during the 100th Congress is submitted pursuant to paragraph 8 of rule XXVI of the Standing Rules of the Senate. The rule requires standing committees of the Senate to "review and study, on a continuing basis the application, administration, and execution" of laws within their jurisdiction and to submit biennial reports to the Senate. The full text of paragraph 8 follows:

> 8. (a) In order to assist the Senate in—
>
> (1) its analysis, appraisal, and evaluation of the application, administration, and execution of the laws enacted by the Congress, and
>
> (2) its formulation, consideration, and enactment of such modifications of or changes in those laws, and of such additional legislation, as may be necessary or appropriate.
>
> each standing committee (except the Committees on Appropriations and the Budget), shall review and study, on a continuing basis the application, administration, and execution of those laws, or parts of laws, the subject matter of which is within the legislative jurisdiction of that committee. Such committees may carry out the required analysis, appraisal, and evaluation themselves, or by contract, or may require a Government agency to do so and furnish a report thereon to the Senate. Such committees may rely on such techniques as pilot testing, analysis of costs in comparison with benefits, or provision for evaluation after a defined period of time.
>
> (b) In each odd-numbered year, each such committee shall submit, not later than March 31, to the Senate, a report on the activities of that committee under this paragraph during the Congress ending at noon on January 3 of such year.

The Committee on Finance, in the course of its work, publishes additional committee prints reporting on various aspects of legislation within its jurisdiction. Copies of those committee prints, as well as additional copies of the instant report, can be obtained from the office of the committee, room SD–205 Dirksen Senate Office Building, Washington, D. C. 20510. Written requests should be accompanied by a return address label.

REPORT OF LEGISLATIVE REVIEW ACTIVITY OF THE COMMITTEE ON FINANCE DURING THE 100TH CONGRESS

Rule XXV of the Standing Rules of the U.S. Senate provides that at the commencement of each Congress there shall be appointed a—"Committee on Finance," to which committee shall be referred all proposed legislation, messages, petitions, memorials, and other matters relating to the following subjects:

1. Bonded debt of the United States, except as provided in the Congressional Budget Act of 1974.
2. Customs, collection districts, and ports of entry and delivery.
3. Deposit of public moneys.
4. General revenue sharing.
5. Health programs under the Social Security Act and health programs financed by a specific tax or trust fund.
6. National social security.
7. Reciprocal trade agreements.
8. Revenue measures generally, except as provided in the Congressional Budget Act of 1974.
9. Revenue measures relating to the insular possessions.
10. Tariffs and import quotas, and matters related thereto.
11. Transportation of dutiable goods.

LEGISLATIVE REVIEW OF INTERNAL REVENUE LAWS

During the 100th Congress, the Senate Finance Committee focused on two major tax areas: enacting revenue provisions as a part of the budget reconciliation process; and completing action on technical corrections to the Tax Reform Act of 1986.

BUDGET RECONCILIATION

The budget resolution for fiscal year 1988 directed the Finance Committee to raise $19 billion in additional revenues. On October 16, 1987, the Finance Committee submitted to the Budget Committee its recommendations, which would have increased revenues by $11.5 billion in fiscal year 1988 and $51 billion over three years. The principal revenue raising provisions in the Committee's original submission were: repealing the completed contract method of accounting; repealing the installment sales method for dealers; repealing the vacation pay reserve; corporate estimated tax reform; eliminating the wage base cap on the Medicare payroll tax; modifying the pension plan full funding limitation; extending the Federal unemployment (FUTA) tax; extending the telephone excise tax; extending the customs user fee; increasing user fees for the Bureau of Alcohol, Tobacco and Firearms; freezing estate and gift tax rates; limiting the ESOP estate tax deduction; increasing Pension Benefit Guaranty Corporation premiums, and extending the tax refund offset program. The Committee also agreed to include legislation making technical corrections to the tax reform act, as well as other miscellaneous tax changes, in the budget reconciliation bill. The major miscellaneous tax provisions were: exempting mutual fund shareholder expenses from the 2 percent floor on miscellaneous deductions; allowing U.S. companies to allocate 67 percent of their research and development expenses to U.S. sources; adopting a series of taxpayer protections under a Taxpayer Bill of Rights, and allowing partnerships to retain a fiscal tax year.

Following the budget summit agreement between the Congress and the White House, the Finance Committee revised its revenue package to meet the lower targets. On December 3, the Committee adopted a package to provide additional revenues of $9 billion in fiscal year 1988 and $14 billion in 1989. The most significant change from the October submission was that the Committee deleted the proposed repeal of the Medicare wage base. The Committee also expanded the application of the FICA tax. Under the terms of the budget summit agreement, the technical corrections bill and other miscellaneous tax changes were dropped from the bill.

The budget reconciliation bill was adopted by the Senate on December 11. The conference report was adopted on December 21. The reconciliation bill covered both fiscal years 1988 and 1989.

TECHNICAL CORRECTIONS TO THE TAX REFORM ACT

The 99th Congress failed to complete final action on legislation to make enrolling and other technical changes to the Tax Reform Act of 1986 prior to adjournment. On June 10, 1987, the Chairmen of the Finance Committee and the Ways and Means Committee introduced identical legislation to make technical corrections to the Tax Reform Act. The intent of the bills was to make clerical changes and resolve uncertainties about the application of the new tax law.

The technical corrections bill was originally included in the Finance Committee's submission to the Senate Budget Committee in October, 1987 to be included in the fiscal year 1988 budget reconciliation bill. Subsequently, in the budget summit agreement between the White House and the Congress, all tax provisions extraneous to deficit reduction were dropped. Consequently, the technical corrections provisions and other miscellaneous tax changes were stricken from the reconciliation bill, prior to its consideration by the full Senate.

On March 31, 1988, the Chairmen of the Finance and Ways and Means Committees re-introduced companion technical corrections bills. On July 26, the Finance Committee marked up and reported out the technical corrections bill. To the core bill, the Committee added the following provisions: modifications to the diesel tax excise tax collection procedures for tax-exempt users (as reported by the Committee on March 18 and 21); modifications and corrections of other tax provisions, including corporate estimated tax payments and income from Indian fishing rights (H.R. 2792); railroad retirement and unemployment reform (H.R. 2167); and technical Social Security Act amendments.

When the technical corrections bill was considered by the full Senate in September, the Committee offered a comprehensive amendment in the nature of a substitute making additional tax changes. The highlights of the Committee amendment were: extension of the expiring tax provisions, including mortgage revenue bonds, employer-provided educational assistance, the research and development credit, the low income housing tax credit, and the targeted jobs tax credit; the Taxpayer Bill of Rights; and repeal of the uniform capitalization rules for free-lance authors, photographers and artists as well as producers of livestock. To offset the revenue loss from these provisions, the Committee recommended: accelerating corporate estimated tax payments; modifying the treatment of single premium and other investment oriented life insurance contracts; repealing the special loss rules for Alaska Native Corporations, and other smaller tax changes. The Senate also adopted a Committee perfecting amendment that made additional miscellaneous corrections and modifications to the tax reform act.

The Senate passed the technical corrections bill on October 11. The conference report was adopted on October 21.

LEGISLATIVE REVIEW OF INTERNATIONAL TRADE

During the 100th Congress, the principal legislative activity of the committee with respect to international trade related to its consideration of major trade law reform, culminating in the passage of the Omnibus Trade and Competitiveness Act of 1988. The committee also developed legislation to approve and implement the U.S.-Canada Free Trade Agreement. In addition, in its role of overseeing the customs laws of the United States, the committee examined the management of the U.S. Customs Service as well as other trade agencies.

Legislatively, the principal activities of the committee on international trade matters included the following:

(1) S. 490, to authorize negotiations of reciprocal trade agreements and to strengthen United States trade laws. This act was incorporated into S. 1420, the Senate substitute for H.R. 3, an act to enhance the competitiveness of American industry. H.R. 3 was subsequently vetoed by the President. A modified version of the bill was introduced in the House as H.R. 4848 on July 25, 1988. H.R. 4848 was approved by the Senate and became Public Law No. 100-418.

(2) H.R. 5090, to approve and implement the United States-Canada Free Trade Agreement. This Act became Public Law 100-449.

(3) S. 2662, to remedy injury to the U.S. textile and apparel industries caused by increased imports. A House version of this bill was approved by both Houses of Congress, but was subsequently vetoed by the President. The House did not override the President's veto.

(4) The committee considered legislation to authorize appropriations for fiscal years 1988 and 1989 for the Office of the U.S. Trade Representative, the U.S. International Trade Commission and the U.S. Customs Service. Authorizations for these agencies for FY 1988 were incorporated into the Omnibus Budget Reconciliation Act of 1987 (Public Law 100-203). Authorizations for FY 1990 were passed by the Senate (S. 2595), but no action was taken by the House.

(5) The committee considered the nomination of various officials with direct responsibilities in the area of international trade. The individuals whose nominations were considered are shown in the list of committee hearings at the end of this document.

LEGISLATIVE REVIEW OF PROGRAMS UNDER THE SOCIAL SECURITY ACT

OLD-AGE SURVIVORS AND DISABILITY INSURANCE PROGRAM

During the 100th Congress, the Committee continued to monitor the financial condition of the Old-age, Survivors, and Disability Insurance Trust Funds. The short-range status of these funds continued to improve more rapidly than had been anticipated at the time of the 1983 amendments, and the trustees of these funds also reported in 1987 and again in 1988 that the OASDI programs are, on a combined basis, in close actuarial balance over the 75-year projection period. The Subcommittee on Social Security and Family Policy held two hearings in 1988 to review the long-term status of the trust funds.

During the course of the 100th Congress a number of proposals relating to the OASDI programs were acted on as amendments to the Omnibus Budget Reconciliation Act of 1987 (P.L. 100–203) and the Technical and Miscellaneous Revenue Act of 1988 (P.L. 100–647). Included in these bills were: Provisions which extended Social Security coverage to types of employment previously not covered; an extension of the reentitlement period during which individuals receiving disability benefits may return to benefit status if their attempts at reemployment prove unsuccessful; a provision for interim benefits in certain cases where benefits are unduly delayed during the appeals process; and a provision limiting the "windfall offset" provision as it applies to individuals with more than 20 years of Social Security covered employment.

SUPPLEMENTAL SECURITY INCOME

In developing the Finance Committee portion of the Omnibus Budget Reconciliation Act of 1987, the Committee included a number of provisions related to the Supplemental Security Income (SSI) program for the needy aged, blind, and disabled. These provisions included an increase to $30 per month in the SSI personal needs allowance for individuals in institutions. This was the first increase in this allowance which had been set at a level of $25 per month when the program was enacted in 1972. To correct other problems which had been identified in the operations of the SSI program, the 1987 Act included provisions such as: an increase in the amount available as an emergency advance; and improvements in the rules relating to the transfer of assets, amounts set aside for burial needs, continuation of benefits during temporary periods in an institution, and several other elements of this program.

WELFARE PROGRAMS FOR FAMILIES

The need for reform of the Nation's welfare programs for families constituted a major element in the Committee's legislative review activities in the 100th Congress. Ten hearings were held by the Committee and the Subcommittee on Social Security and Family Policy on this subject. On the basis of its review, the Committee reported to the Senate comprehensive welfare reform legislation which ultimately became law as the Family Support Act of 1988 (Public Law 100-485).

The Family Support Act of 1988 restructures the welfare system for families with children to emphasize the objective of helping families gain self-sufficiency. A central element of the legislation is the establishment of the Job Opportunities and Basic Skills Training Program (JOBS) under which welfare recipients will be provided with the necessary education, training, child care, and other services to enable them to undertake employment. The Act also strengthens the system of child support enforcement by requiring States to apply and review guidelines for setting support orders, by establishing minimum standards for paternity establishment, by providing for immediate wage withholding to enforce support in many circumstances, by requiring periodic review of the adequacy of support orders, and through a number of other modifications to the child support law. The Family Support Act included many other amendments to the family welfare programs such as provisions allowing transitional child care and Medicaid services during the year after a family leaves welfare as a result of employment, a provision requiring all States to provide at least six months per year of cash assistance to families in need because of the unemployment of a parent, and provisions broadening certain of the amounts disregarded in determining eligibility for assistance.

NATIONAL COMMISSION ON CHILDREN

As a part of the Omnibus Budget Reconciliation Act of 1987, the Finance Committee proposed legislation establishing a National Commission on Children. This Commission (which began meeting in early 1989) is charged with a comprehensive study of the needs of the Nation's children and is to report back to the President and the Congress with recommendations for ways to deal with those needs in the areas of health, social and support services, education, income security, and tax policy.

OTHER SOCIAL INSURANCE AND SOCIAL WELFARE ACTIVITIES

The Finance Committee also addressed a broad range of other matters falling within its general jurisdiction over social insurance and social welfare activities. This included a restructuring of the allocation rules for the Federal Unemployment Tax, modifications to the Foster Care assistance program including an extension of the independent living program to help older children make the transition from foster care to independence, a temporary increase in the entitlement ceiling under the title XX social services program to provide additional resources for child care, and the author-

ization of numerous demonstration projects, including a demonstration project to assist unemployment beneficiaries to become self-employed. Legislation proposed by the Committee also provided for restructuring the financing of the railroad unemployment program, strengthening the financing of the railroad retirement program, and establishing a Commission on Railroad Retirement Reform.

The Committee also issued two committee prints in March 1987 and April 1988 providing data and materials on "Welfare Programs for Families with Children" (Senate prints 100-20 and 100-101).

HEALTH PROGRAMS

The Medicare and Medicaid Patient and Program Protection Act of 1987 (P.L. 100-93), which became law in August, 1987, was the first health-related bill reported out by the Committee on Finance in the 100th Congress. This legislation strengthened protections against fraud and abuse in the health programs established under the Social Security Act, and put in place processes to ensure that beneficiaries of these programs are protected from unfit or incompetent providers and practitioners.

Significant changes were made in the Medicare and Medicaid programs as part of the Omnibus Budget Reconciliation Act of 1987 (P.L. 100-203). Reflecting agreements reached during the Bipartisan Budget Summit, Medicare spending was reduced by an estimated $9.8 billion over the period FY 1988-90). (The legislation included provisions to harmonize widely divergent bases for estimating Medicare spending by the Office of Management and Budget and the Congressional Budget Office, which should greatly facilitate the scoring of Congressional budget action on Medicare in the future). The Reconciliation Act included major reforms in the quality standards for nursing homes participating in Medicare and Medicaid, and the first expansion in Medicare's outpatient mental health benefit since the program began.

The need for improved protection against the costs of catastrophic illness was a major focus of the Committee's legislative review activities in the 100th Congress. In May, 1987, the Committee reported out legislation making the most significant changes in the Medicare program since its inception, which ultimately was enacted into law as the Medicare Catastrophic Coverage Act of 1988 (P.L. 100-360). In addition to limiting the financial liability of Medicare beneficiaries with substantial medical bills, this legislation increased coverage for skilled nursing facility and homa health services and established protections against impoverishment for the spouses of nursing home residents when the institutionalized spouse receives Medicaid assistance.

Throughout the 100th Congress, one of the highest priorities of the Committee on Finance was the extension of Medicaid eligibility to certain target populations, including pregnant women, children, disabled individuals and the elderly. Medicaid coverage was extended to pregnant women and infants (under age 1) with incomes below 185% of the Federal poverty line, regardless of their eligibility for cash assistance. Medicaid coverage was also made available to all elderly and disabled individuals with incomes below the Federal poverty line.

The Technical and Miscellaneous Revenue Act of 1988 (P.L. 100-647) included numerous minor provisions making changes to the Medicare and Medicaid programs.

LEGISLATIVE REVIEW OF THE BONDED DEBT OF THE UNITED STATES

The statutory limit on outstanding public debt was $2.3 trillion at the start of the 100th Congress. Legislation to extend or increase the public debt limit was required four times during the 100th Congress (Public Laws 100–40, 100–80, 100–84, and 100–119.) The last of these four acts, Public Law 100–119, increased the limit on the debt to $2.8 trillion. A Senate floor amendment to this legislation also provided for major changes in the Congressional budget procedures including a revision of both targets and procedures under the Balanced Budget and Emergency Deficit Control Act of 1985.

LEGISLATION REPORTED TO THE SENATE BY THE COMMITTEE ON FINANCE DURING THE 100TH CONGRESS

- H.J. RES. 324: A joint resolution increasing the statutory limit on the public debt. Reported to the Senate on July 10, 1987 (without written report). Became Public Law No. 100–119.
- H.R. 1207: Prescription Drug Marketing Act of 1987. Reported to the Senate on March 18, 1987 (Senate Report 100–303). Became Public Law No. 100–293.
- H.R. 1720: Family Support Act of 1988. Reported to the Senate on June 7, 1988 (without written report). Became Public Law No. 100–485. (See also S. 1511.)
- H.R. 5090: United States Canada Free Trade Agreement Implementation Act of 1988. Reported to the Senate on September 15, 1988 (Senate Report 100–509). Became Public Law No. 100–449.
- S. CON. RES. 21: A concurrent resolution expressing the sense of Congress in opposition to the proposal by the European Community for the establishment of a tax on vegetable and marine fats and oils and urging the President to take strong and immediate countermeasures should such a tax be implemented to the detriment of United States exports of oilseeds and products and inconsistently with the European Community's obligations under the General Agreement on Tariffs and Trade. Reported to the Senate on March 23, 1987 (without written report).
- S. CON. RES. 27: A concurrent resolution stating the sense of the Senate that the U. S. Department of Commerce and Special Trade Representative should initiate investigations of Canadian agricultural subsidies. Reported to the Senate on March 23, 1987 (without written report).
- S. CON. RES. 94: A concurrent resolution to express the sense of the Congress regarding relief for the United States Soybean Industry under section 301 of the Trade Act of 1974. Reported to the Senate on March 3, 1988 (without written report).
- S. RES. 71: An original resolution authorizing expenditures by the Committee on Finance. Reported to the Senate on January 16, 1987 (without written report).
- S. RES. 164: A resolution calling on the President to respond to the violations by Japan of the U.S.-Japan agreement on semiconductors. Reported to the Senate on March 18, 1987 (without written report).
- S. RES. 311: An original resolution authorizing supplemental expenditures by the Committee on Finance. Reported to the Senate on March 3, 1987 (Senate Report 100–211).
- S. RES. 361: An original resolution authorizing expenditures by the Committee on Finance. Reported to the Senate on January 28, 1988 (without written report.)

- S. 490: Omnibus Trade Act of 1987. Reported to the Senate on June 12, 1987 (Senate Report 100-71). Provisions subsequently incorporated into S. 1420, H.R. 3, and H.R. 4848 (which became Public Law No. 100-418, the Omnibus Trade and Competitiveness Act of 1988).
- S. 549: Textile and Apparel Trade Act of 1987. Reported to the Senate on July 31, 1987 (without written report and without recommendation).
- S. 661: Medicare and Medicaid Patient and Program Protection Act of 1987. Reported to the Senate on July 14, 1987 (Senate Report 100-109).
- S. 829: An original bill to authorize appropriations for the United States International Trade Commission, the United States Customs Service, and the Office of the United States Trade Representative for fiscal year 1988, and for other purposes. Reported to the Senate on March 25, 1987 (Senate Report 100-23).
- S. 1127: Medicare Catastrophic Loss Prevention Act of 1987. Reported to the Senate on July 27, 1987 (Senate Report 100-126). Provisions subsequently incorporated into H.R. 2470 (which became Public Law No. 100-360, the Medicare Catastrophic Coverage Act of 1988).
- S. 1511: Family Security Act of 1987. Reported to the Senate on May 27, 1988 (Senate Report 100-377). Provisions subsequently incorporated into H.R. 1720 (which became Public Law No. 100-485, the Family Support Act of 1988).
- S. 1920: Omnibus Budget Reconciliation Act of 1987. Reported to the Senate (by the Committee on the Budget, without written report) on December 4, 1987 including legislation transmitted by the Committee on Finance pursuant to section 310 of the Congressional Budget Act of 1974, as amended. Provisions subsequently incorporated into H.R. 3545 (which became Public Law No. 100-203).
- S. 2223: Omnibus Taxpayer Bill of Rights. Reported to the Senate on March 29, 1989 (Senate Report 100-309). Provisions subsequently incorporated into H.R. 4333 (which became Public Law No. 100-647, the Technical and Miscellaneous Revenue Act of 1988).
- S. 2238: Technical Corrections Act of 1988. Reported to the Senate on August 3, 1988 (Senate Report 100-445). Provisions subsequently incorporated into H.R. 4333 (which became Public Law No. 100-647, the Technical and Miscellaneous Revenue Act of 1988).
- S. 2595: An original bill to authorize appropriations for fiscal year 1989 for the Office of the United States Trade Representative, the United States International Trade Commission, and the United States Customs Service. Reported to the Senate on June 29, 1988 (Senate Report 100-407).

LIST OF HEARINGS HELD BY THE COMMITTEE ON FINANCE

FULL COMMITTEE

Mastering the World Economy—Parts 1, 2, 3, and 4 (January 13, 15, 20, 22, and February 3, 5, and 19, 1987).

Catastrophic Health Insurance—Parts 1, 2, and 3 (January 28, March 19, and March 26, 1987).

President's Proposed Revenue Increases—(February 4, 1987).

Management of the U.S. Customs Service—Field Hearing—Parts 1 and 2—Brownsville and Laredo, Texas (February 11, 25, and 26, 1987).

President's Fiscal Year 1988 Budget Proposals (February 18, 1987).

President's Health and Human Services Budget Proposals (February 23, 1987).

S. 490, S. 539, and H.R. 3—Improving Enforcement of Trade Agreements (March 17, 1987).

S. 490 and H.R. 3—Workers' Rights and Trade Adjustment Assistance Programs (March 18, 1987).

S. 285, S. 490, S. 470, S. 694, and section 171 of H.R. 3—Impact of Imports and Foreign Investment on National Security (March 25, 1987).

S. 490, S. 636, and H.R. 3—Comparing Major Trade Bills—Parts 1 and 2 (April 2, 7, and 8, 1987).

S. 869, S. 1001, and S. 1511—Welfare Reform—Parts 1, 2, and 3 (April 9, October 14 and 28, 1987 and February 4, 1988).

Medicare, Medicaid, and Maternal and Child Health Block Grant Budget Issues—Parts 1 and 2 (July 8, 9, and 10, 1987).

Revenue Raising Options Required Under the FY 1988 Budget Resolution—Parts 1 and 2 (July 15, 16, and 17, 1987).

S. 549—Textile and Apparel Trade Act of 1987 (July 30, 1987).

Reviewing Spending Proposals of the President's Budget (March 3, 1988).

Tax Incentives for Education (March 17, 1988).

United States-Canada Free Trade Agreement—1988—Parts 1, 2, and 3 (March 17, April 12, 13, 15, and 21, 1988).

Children's Health Care Issues (March 23, 1988).

S. 1245—Tax Exempt Bonds for High Speed Rail Projects (March 24, 1988).

Children's Primary and Chronic Health Care Issues (May 24 and 26, 1988).

Customs Service Budget Authorization for Fiscal Year 1989 (June 16, 1988).

S. 2238 and H.R. 4333—The Technical Corrections Act of 1988 (July 13, 1988).

Federal Role in Child Care (September 22, 1988).

NOMINATIONS

Jean K. Elder, Ph.D., to be Assistant Secretary for Human Development Services of the Department of Health and Human Services (March 19, 1987).

M. Peter McPherson, to be Deputy Secretary of the Treasury (May 20, 1987).

John K. Meagher, to be Deputy Under Secretary of the Treasury (Legislative Affairs) (September 25, 1987).

Alan F. Holmer, to be a Deputy U.S. Trade Representative, with the rank of Ambassador (September 30, 1987).

O. Donaldson Chapoton, to be an Assistant Secretary of the Treasury (September 30, 1987).

Lawrence J. Whalen, to be a Judge of the United States Tax Court (November 3, 1987).

Robert P. Ruwe, to be a Judge of the United States Tax Court (November 3, 1987).

Sydney J. Olson, to be Assistant Secretary of the Department of Health and Human Services (February 4, 1988).

Mark Sullivan III, to be General Counsel of the U.S. Department of the Treasury (February 25, 1988).

Allen Moore, to be Under Secretary of Commerce for International Trade (May 25, 1988).

Jan W. Mares, to be Assistant Secretary of Commerce (May 25, 1988).

Jill E. Kent, to be Assistant Secretary of the Treasury for Management (May 25, 1988).

John O. Colvin, to be a Judge of the United States Tax Court (July 26, 1988).

Don E. Newquist, to be a Commissioner, U.S. International Trade Commission (August 4, 1988).

Ronald A. Cass, to be a Commissioner, U.S. International Trade Commission (August 4, 1988).

Salvatore R. Martoche, to be Assistant Secretary (Enforcement) of the Treasury (August 4, 1988).

Nicholas F. Brady, to be Secretary of the Treasury (September 13, 1988).

Malcolm M. B. Sterrett, to be General Counsel, Department of Health and Human Services (October 12, 1988).

Mary T. Goedde, to be Assistant Secretary for Legislation, Department of Health and Human Services (October 12, 1988).

Charles H. Dallara, to be Assistant Secretary of Policy Development, Department of the Treasury (October 12, 1988).

Edith E. Holiday, to be Assistant Secretary of Public Affairs and Public Liaison, Department of the Treasury (October 12, 1988).

LIST OF HEARINGS HELD BY SUBCOMMITTEES OF THE COMMITTEE ON FINANCE

SUBCOMMITTEE ON INTERNATIONAL TRADE

Budgets for USTR and ITC for Fiscal Year 1988 (February 27, 1987).

Harmonized System (April 27, 1987).

S. 368—Prescription Drug Marketing Act of 1987 (June 15, 1987).

S. 2252—Economic Development in Central America (June 10, 1988).

USTR and ITC Budget Authorizations for Fiscal Year 1989 (June 22, 1988).

SUBCOMMITTEE ON SOCIAL SECURITY AND FAMILY POLICY

Welfare: Reform or Replacement? (Child Support Enforcement) (January 23 and February 2, 1987).

Welfare: Reform or Replacement? (Child Support Enforcement—II) (February 20, 1987).

Welfare: Reform or Replacement? (Work and Welfare) (February 23, 1987).

Welfare: Reform or Replacement? (Short-term vs. Long-term Dependency) (March 2, 1987).

Welfare Reform Hearings in New York City—Field Hearing—New York, New York—(April 27 and June 15, 1987).

Social Security Benefits for AIDS Victims (September 10, 1987).

Use of AFDC Funds for Homeless Families—Joint Field Hearing with Ways and Means Subcommittee on Public Assistance—Brooklyn, New York—(March 28, 1988).

Long-Term Status of the Social Security Trust Funds—Parts 1 and 2—May 13 and 20, 1988; Field Hearing—New York, New York—(June 30, 1988).

S. 2441 and S. 2461—Social Security and Income Security Proposals (July 14, 1988).

SUBCOMMITTEE ON TAXATION AND DEBT MANAGEMENT

Review of the Revenue Increases Proposed in the President's Budget (March 23, 1987).

S. 58 and S. 716—Interaction Between U.S. Tax Policy and Domestic Research and Development (April 3, 1987).

Debt Limit—May, 1987 (May 8, 1987).

Master Limited Partnerships (July 21, 1987).

S. 1350—Technical Corrections Act of 1987 (July 22, 1987).

Effect of Tax Law on American Competitiveness (October 5 and 19, 1987).

S. 639 and S. 1099—Collection of State Sales and Use Taxes by Out-of-State Vendors (November 6, 1987).

S. 788, S. 983, and S. 1781—Miscellaneous Tax Issues (November 13, 1987).

International Competitiveness (November 16, 1987).

Tax Treatment of Single-Premium Life Insurance (March 25, 1988).

Expiring Tax Provisions (March 28, 1988).

S. 1239, S. 1821, S. 2078, S. 2409, S. 2484, S. 2611, H.R. 1961, and H.R. 2792—Miscellaneous Tax Bills—1988 (July 12, 1988).

S. 2409—Organ Transplant Trust Fund (September 20, 1988).

SUBCOMMITTEE ON ENERGY AND AGRICULTURAL TAXATION

S. 233, S. 255, and S. 302—Energy Taxation Issues (January 30, 1987).

S. 200, S. 233, and S. 846—Tax Incentives to Increase Energy Security (June 5, 1987).

S. 2003, S. 2062, S. 2067, S. 2075, S. 2118, S. 2128—Collection of Federal Fuel Taxes (March 16, 1988).

SUBCOMMITTEE ON INTERNATIONAL DEBT

Impact of the Latin American Debt Crisis on the United States (March 9, 1987).

Third World Debt Problem (April 6, 1987).

SUBCOMMITTEE ON HEALTH

Medicare and Medicaid (January 29, 1987).

Long-Term Health Care (February 24, 1987).

Peer Review Organizations Under the Medicare Program (March 27, 1987).

Medicare Hospital Payment Rates (April 7, 1987).

Quality of Long-Term Care (April 28, 1987).

Financing of Long-Term Care (June 12, 1987).

Coverage of Prescription Drugs Under Medicare (June 18, 1987).

Mental Health Services Under Medicare (June 18, 1987).

Child Health Programs and Proposals (October 2, 1987).

Nurse Shortages (October 30, 1987).

Medicare Payments for Home Health Services—Joint Field Hearing with the Special Committee on Aging in Portland, Maine (November 16, 1987).

Preventive Health Care for the Elderly—Field Hearing—Miami, Florida (January 6, 1988).

S. 1673—Medicaid Home and Community Quality Services Act of 1987 (March 22, 1988).

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S. 579 and S. 604—Taxpayers' Bill of Rights—Parts 1 and 2 (April 10 and 21, June 22, 1987).

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